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**VIA FEDERAL EXPRESS**

January 22, 2001

National Highway Traffic Safety Administration  
Docket Management, Room PL - 401  
400 Seventh St., SW  
Washington, DC 20590

Porsche Cars North America, Inc.

980 Hammond Drive  
Suite 1000  
Atlanta, Georgia 30323

(770) 290-3500 Fax: (770) 290-3700

Subject: Importation of Nonconforming 1999-2000 Porsche GT3 Passenger Cars  
Docket No. NHTSA-2000-7965-5

We appreciate the opportunity to respond to the Wallace Environmental Testing Laboratory, Inc. letter to the docket dated December 15, 2000.

**1. Standard No. 102**

The GT3 does not comply with FMVSS 102 because it does not have a starter interlock system.

**2. Standard No. 103**

The petitioner has not adequately addressed the objections raised in our letter, dated November 13, 2000, concerning the differing engine cooling circuits.

**3. Standard Nos. 105 and 135**

We can only repeat that the braking system of the GT3 has not been tested for compliance with FMVSS 105 or 135. The petitioner has not provided data showing compliance.

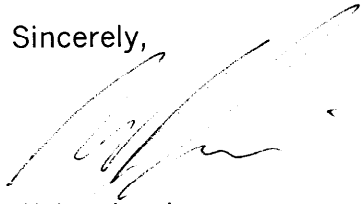
**4. Standard Nos. 208 and 301**

The petitioner's indication that Porsche will use the 90-liter 1999/2000 GT3 fuel tank in the 2002 GT2 is incorrect. To the contrary, the 2002 GT2 will use the same 64-liter tank used in the 1999/2000 911 Carrera. As indicated in our letter dated Nov. 13, 2000, the fuel tank used in the GT3 has a significantly greater volume and compared to the 1999/2000 911, it extends further towards the front end of the car. Porsche has no test data to support compliance against FMVSS 208 or 301 using this larger tank. Finally, we

would like to note that even if the larger 90-liter tank were being used in the 2002 GT2 it would be irrelevant since the "substantially similar" determination for the GT3 is being made against the 1999/2000 911.

Should you have any questions concerning these comments, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Walter Lewis', with a stylized flourish extending upwards and to the right.

Walter Lewis  
Sr. Compliance Engineer